

CHAPTER 272—S. F. No. 923

An act providing for the refundment of certain tuition paid by students of the University of Minnesota and the state teachers college who have been inducted or who have enlisted in the military service.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Refundment of tuition to students in certain cases.—Any student who, being a citizen and resident of the state of Minnesota, has enrolled to pursue any course, or courses, in the University of Minnesota or any State Teachers College, and has paid tuition therefor, and who has prior to the termination of the school year for which such tuition was paid enlisted or has been inducted into the military services of the United States, either voluntarily or pursuant to the present selective service law, shall be entitled to the refundment of all tuition so paid, for which credit can not properly be given.

And it is hereby made the duty of the administrative officers of the University of Minnesota and of such colleges or institutions, to refund to such students any tuition so paid. Any student making application for refundment of any tuition so paid shall furnish to the administrative officers of the University of Minnesota or of such colleges, a certificate from the proper officers reciting the fact of the enlistment or the induction of such student into the military service of the United States.

Approved April 16, 1941.

CHAPTER 273—H. F. No. 726

An act authorizing refundment of money paid for lands sold or assigned for delinquent taxes in certain cases.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Refundment of certain delinquent taxes.—Subdivision 1. Refundment may be made as provided in this subdivision in any case where state school land or other trust fund land previously sold by the state upon a certificate of sale providing for deferred payments has again been sold

for delinquent taxes to an actual purchaser under the following conditions:

(a) That at the time of the tax sale there was an unpaid amount owing under the prior trust fund land certificate less than the purchase price paid at the tax sale;

(b) That the rights of the purchaser under the trust fund land certificate were not finally terminated by reason of default therein, but passed to the purchaser at the tax sale, subject to payment of the amount owing under the prior certificate;

(c) That the purchaser at the tax sale acted in good faith and without actual knowledge of the fact that the land was state trust fund land or that it was subject to payment of the amount owing under the trust fund land certificate;

(d) That the purchase price at the tax sale was based upon an appraisal or valuation of the land, but that no allowance for the amount owing under the trust fund land certificate was made in determining such price.

Upon application of the purchaser at the tax sale or his successor in interest and upon satisfactory proof of the existence of the specified conditions, the county board of the county in which the land is situated shall ascertain the amount owing under the certificate of trust fund land sale at the time of the tax sale, including principal and interest then accrued, but without further interest, and shall order such amount refunded to the applicant, to be paid as provided in Subdivision 5. Such refundment shall not affect the validity of the tax deed or certificate of sale, which shall remain in effect as if the purchase price thereunder had been reduced by the amount of the refundment.

Subdivision 2. Refundment may be made in like manner as provided in Subdivision 1, subject to the further provisions hereof, in any case where land has been sold for delinquent taxes under the same conditions as specified in Subdivision 1 except that the total amount owing under the trust fund land certificate at the time of the tax sale equaled or exceeded the amount of the purchase price paid at such sale. In such case any subsequent taxes, penalties, interest, and costs paid by the purchaser or his successors in interest shall also be refunded, *but the total amount refunded shall not exceed the total amount actually paid by the purchaser or his successors.* As a condition of refundment under this subdivision, the tax deed or certificate of sale shall be surrendered and cancelled

and the tax obligations against the land shall be reinstated as provided in Subdivision 4.

Subdivision 3. Refundment may be made in like manner as provided in Subdivision 1, subject to the further provisions hereof, in any case where state school land or other trust fund land previously sold by the state upon a certificate of sale providing for deferred payments has again been sold or assigned for delinquent taxes to an actual purchaser or assignee under the following conditions:

(a) That at the time of the tax sale or assignment there was an unpaid amount owing under the prior trust fund land certificate, it being immaterial whether such amount was greater or less than the purchase price paid at the tax sale or assignment;

(b) That the state had either cancelled the trust fund land certificate for non-payment of the amount due thereon and had re-offered the land for sale, or that the land still remained subject thereto;

(c) That the purchaser or assignee at the tax sale or assignment acted in good faith and without knowledge of the fact that the land was state trust fund land or that it was subject to the aforesaid conditions attaching thereto;

(d) That the purchase price paid at the tax sale or assignment was fixed by law and was not subject to appraisal or adjustment according to the value of the land.

In such case any subsequent taxes, penalties, interest, and costs paid by the purchaser or assignee or his successors in interest shall also be refunded, but the total amount refunded shall not exceed the total amount actually paid by the purchaser or assignee or his successors. As a condition of refundment under this subdivision, the tax deed or certificate of sale or assignment shall be surrendered and cancelled and the tax obligations against the land shall be reinstated as provided in Subdivision 4.

Subdivision 4. In any case where refundment is allowed under Subdivision 2 or Subdivision 3, the applicant shall, as a condition of the refundment, surrender the tax deed or certificate of sale or assignment for cancellation, and shall deliver to the county auditor an instrument in such form as may be prescribed by the attorney general, executed by the applicant and by any other necessary parties in interest, witnessed and acknowledged as a conveyance, releasing and conveying to the state all right, title, and interest in the land

acquired by virtue of the tax deed or certificate of sale or assignment or by virtue of any subsequent taxes, penalties, interest, and costs paid by the purchaser or assignee or his successors in interest and included in the refundment, and consenting to the cancellation of the tax deed or certificate of sale or assignment and of such subsequent payments. The execution and sufficiency of the instrument shall be approved by the county attorney. Thereupon the county auditor shall cancel upon his records the tax sale or assignment and any such subsequent payments, reinstating against the land all tax judgments, taxes, assessments, penalties, interest, and costs covered thereby in like manner as if the sale or assignment or subsequent payments had not been made. If the land was sold directly to an actual purchaser at tax judgment sale and the certificate of such sale is cancelled hereunder, the land shall be deemed to have been bid in for the state at such sale as provided by law. If the tax deed or certificate of sale or assignment or any other instrument pertaining to the proceedings has been recorded with the register of deeds, the auditor shall execute a certificate of such cancellation, in such form as the attorney general may prescribe, and shall record the same, together with the instrument obtained from the applicant, with the register of deeds.

Subdivision 5. Every refundment authorized under this section shall be paid by warrant of the county auditor upon the county treasurer and shall be charged against the funds which benefited by the proceeds of the tax sale or assignment in proportion to the benefit, so far as practicable, or, if no special fund be available or properly chargeable therewith, against the general revenue fund of the county, as the county board may determine.

Approved April 16, 1941.

CHAPTER 274—H. F. No. 938

An act relating to the powers of municipalities to contract with federal agencies in constructing and financing of public works projects; amending Mason's Supplement 1940, Section 1918-65.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Law amended.—Mason's Supplement 1940, Section 1918-65, being Laws 1935, Chapter 125, Section 12, as